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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

STEVE BIEGEL,

Plaintiff,

-against-

DENTSU HOLDINGS USA, INC., DENTSU  
AMERICA, INC., TOYO SHIGETA and TIMOTHY  
ANDREE,

Defendants.

07 Civ. 9653 (CM) (THK)

**DECLARATION OF HOWARD J.  
RUBIN, ESQ.**

Howard J. Rubin, Esq., under penalty of perjury and pursuant to 28 U.S.C. §1746  
declares as follows:

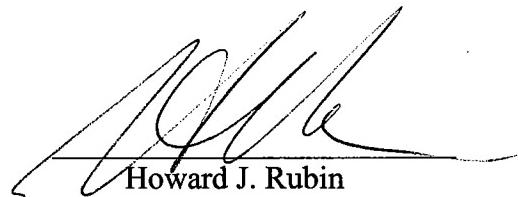
1. I am a member of Davis & Gilbert LLP, counsel for Defendants Dentsu Holdings USA, Inc., Dentsu America, Inc., Totyo Shigeta and Timothy Andree (collectively, “Defendants” ) in the above-captioned matter.

2. I submit this declaration in support of Defendants’ motion to dismiss the Amended Complaint in this action, pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure.

3. Attached hereto as Exhibit A is a true and correct copy of the Original Complaint in this action, filed on October 31, 2007.

4. Attached hereto as Exhibit B is a true and correct copy of the Amended Complaint in this action, dated November 16, 2007.

I declare under penalty of perjury that the foregoing is true and correct. Executed on November 16, 2007.



A handwritten signature in black ink, appearing to read "Howard J. Rubin".

Howard J. Rubin